

Sanitary District No. 7 T.O.H
Profit and Loss Budget vs. Actual
January through October 2020

	Actual October 2020	2020 Budget	2019 Encumbrances	Budget Adjustments	2020 Adjusted Budget	\$ Over Budget	% of Budget	Comments
Ordinary Income/Expense								
Income								
43400 - Tax Levy (Budget)	9,032,758.26	9,032,758.87			9,032,758.87	-0.61	100.0%	1st Half Tax Levy was received 3/2/2020
43410 - PILOT	30,970.59	0.00			0.00	30,970.59	100.0%	
45000 - Investments						0.00		
45030 - Interest-Checking	16,544.70	30,000.00			30,000.00	-13,455.30	55.15%	
Total 45000 - Investments	16,544.70	30,000.00	0.00	0.00	30,000.00	-13,455.30	55.15%	
46420 - Refunds	16,309.65	0.00			0.00	16,309.65	100.0%	
46421 - Commercial Pickups	143.40	0.00			0.00	143.40	100.0%	
464 - Sale of Equipment	14,376.00	0.00			0.00	14,376.00	100.0%	
46430 - Recycling Refunds	1,545.44	0.00			0.00	1,545.44	100.0%	
464251 - Other Compensation for Loss	0.00	0.00			0.00	0.00	0.0%	
Total Income	9,112,648.04	9,062,758.87	0.00	0.00	9,062,758.87	49,889.17	100.55%	
Gross Profit	9,112,648.04	9,062,758.87	0.00	0.00	9,062,758.87	49,889.17	100.55%	
Expense								
60100 - Building & Land Repair Expense	6,787.29		11,953.43		11,953.43	-5,166.14		Budget was increased for 12/31/19 encumbrances for Fuel tank project. These expenses are part of the building & repair assigned fund balance
63000 - Utilities								
63300 - Water	2,889.84							
63100 - Electric	13,254.43							
63150 - Gas	1,054.12							
63000 - Utilities - Other		23,000.00			23,000.00	-23,000.00	0.0%	
Total 63000 - Utilities	17,198.39	23,000.00	0.00	0.00	23,000.00	-5,801.61	74.78%	
65075 - Safety Equipment	677.44	2,000.00			2,000.00	-1,322.56	33.87%	
65035 - Election Expense	7,722.34	10,000.00			10,000.00	-2,277.66	77.22%	
65080 - Payroll Processing Fees	23,657.77	25,000.00			25,000.00	-1,342.23	94.63%	
66160 - Retirement ER	143,128.50	640,000.00			640,000.00	-496,871.50	22.36%	
66140 - FICA ER	312,284.89	356,505.24			356,505.24	-44,220.35	87.6%	
66145 - MCT TAX	12,770.02	15,844.68			15,844.68	-3,074.66	80.6%	
66180 - Employee Training	0.00	2,500.00			2,500.00	-2,500.00	0.0%	
62860 - New Equipment	0.00	200,000.00			200,000.00	-200,000.00	0.0%	
62880 - Tires	0.00	8,000.00			8,000.00	-8,000.00	0.0%	
62890 - Tire Repairs	36,018.28	35,000.00			35,000.00	1,018.28	102.91%	
62815 - Truck Maintenance Fuel	68,775.14	105,000.00			105,000.00	-36,224.86	65.5%	
62820 - Oil	8,953.81	10,000.00			10,000.00	-1,046.19	89.54%	
65010 - Truck Parts	31,279.28	75,000.00			75,000.00	-43,720.72	41.71%	
65015 - truck Repairs	15,030.97	33,000.00			33,000.00	-17,969.03	45.55%	
65070 - Shop Equipment	2,983.08	6,000.00			6,000.00	-3,016.92	49.72%	
65060 - Radio	5,991.22	9,000.00			9,000.00	-3,008.78	66.57%	
66170 - Recycling	10,270.95	15,000.00			15,000.00	-4,729.05	68.47%	
66150 - Uniforms	19,993.90	45,000.00			45,000.00	-25,006.10	44.43%	
66130 - Shoes	0.00	12,350.00			12,350.00	-12,350.00	0.0%	
62100 - Contract Services								
62120 - Consulting 62150 - Outside Contract	13,497.18	6,000.00			6,000.00	7,497.18	224.95%	
62110 - Accounting Fees	228,592.75	60,000.00		109,511.50	169,511.50	59,081.25	380.99%	
62140 - Legal Fees	37,213.16	125,000.00			125,000.00	-87,786.84	29.77%	

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Total 62100 · Contract Services	279,303.09	191,000.00	0.00	109,511.50	300,511.50	88,303.09	146.23%	
62875 · Building Maintenance	39,812.02	25,000.00		23,000.00	48,000.00	-8,187.98	159.25%	
65000 · Operations								
65150 · Memberships and Dues	0.00	1,000.00			1,000.00	-1,000.00	0.0%	
65045 · Office Equipment	1,776.38	5,000.00		-2,755.36	2,244.64	-468.26	35.53%	
65020 · Postage, Mailing Service	1,458.45	3,800.00		2,755.36	6,555.36	-5,096.91	38.38%	
65030 · Printing and Copying	6,218.61	0.00			0.00	6,218.61	100.0%	
65050 · Telephone, Telecommunications	4,884.07	7,000.00			7,000.00	-2,115.93	69.77%	
65025 · Office	20,662.69	11,500.00			11,500.00	9,162.69	179.68%	
Total 65000 · Operations	35,000.20	28,300.00	0.00	0.00	28,300.00	6,700.20	123.68%	
65100 · Insurance Expenses								
65140 · Workers Comp.	430,871.50	450,000.00			450,000.00	-19,128.50	95.75%	Premium for 7/1/19-7/1/20 is being paid in installments
65165 · ER DBL	-2,322.57	2,184.00			2,184.00	-4,506.57	-106.35%	
65160 · Other Costs	75,000.00	0.00			0.00	75,000.00	100.0%	
65120 · Insurance General	234,086.58	200,000.00			200,000.00	34,086.58	117.04%	
Total 65100 · Insurance Expenses	737,635.51	652,184.00	0.00	0.00	652,184.00	85,451.51	113.1%	
65125 · Medical	1,566,583.73	1,960,000.00		-109,511.50	1,850,488.50	-283,904.77	79.93%	
65130 · Dental	40,017.54	55,000.00			55,000.00	-14,982.46	72.76%	
65135 · Substance Testing	4,994.05	7,800.00			7,800.00	-2,805.95	64.03%	
65110 · Optical	0.00	12,400.00			12,400.00	-12,400.00	0.0%	
66000 · Personal Services OP Payroll								
66050 · Personal Services Commisioners	24,480.00	30,000.00			30,000.00	-5,520.00	81.6%	
66000 · Personal Services OP Payroll - Other	4,095,461.90	4,630,199.21		224,116.47	4,854,315.68	-758,853.78	88.45%	Budget increased for terminated employee payments in 2020 (\$47,116.47) and covid payroll (\$177,000)
Total 66000 · Personal Services OP Payroll	4,119,941.90	4,660,199.21	0.00	224,116.47	4,884,315.68	-540,257.31	88.41%	
Total Expense	7,546,811.31	9,220,083.13	11,953.43	247,116.47	9,479,153.03	-1,932,341.72	81.85%	
Net Ordinary Income	1,565,836.73	-157,324.26	-11,953.43	-247,116.47	-416,394.16	1,982,230.89	-995.29%	The District's 2020 budget planned for use of fund balance totaling \$157,324.26
Net Income	1,565,836.73	-157,324.26	-11,953.43	-247,116.47	-416,394.16	1,982,230.89	-995.29%	